

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 73/2018–State Tax

Dated: 31st December, 2018

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure No. 50/2018-State Tax dated the 13th September, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely:–

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**